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SUBJECT: De Marigny, Alfred M.F.

FEDERAL BUREAU OF INVESTIGATION

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THIS CASE ORIGINATED AT **NEW YORK CITY**

Miami

FILE NO.

62-1262

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REPORT MADE AT <p style="text-align: center;">MIAMI, FLORIDA</p>	DATE WHEN MADE <p style="text-align: center;">5/5/39</p>	PERIOD FOR WHICH MADE <p style="text-align: center;">4/24-28/39</p>	REPORT MADE BY <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
TITLE <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			CHARACTER OF CASE <p>MISCELLANEOUS - Information Concerning</p>

SYNOPSIS OF FACTS: Telephone No. Palm Beach 7628 listed to residence of **WALTER W. FOSKETT**, resident of 20 years and member of law firm **WINTERS, FOSKETT & WILCOX**, conducting general law practice. Principal clients **HARRY OAKES**, Canadian multi-millionaire and **HARRY WINDSOR**, publisher of Popular Mechanics. **FOSKETT** close friend of **JOSEPH KEENAN**, former assistant to the Attorney General and **KEENAN** very close to **HARRY OAKES**. Buckets at Miami, Fla., fail to disclose **FOSKETT** represented **OAKES** or **WINDSOR** in Federal Court. **WINDSOR** resides at Winnetka, Ill. **OAKES** resides Nassau, B.I. and Niagara Falls, Canada. **OAKES** avoids Federal and State income tax, receiving income through holding corporation known as Tesden, Inc., which is "brain child" of **FOSKETT**, who is alleged to be an officer thereof, receiving a substantial income. Internal Revenue Agents contemplate investigation of **OAKES**, in order to put him in class of non-resident citizen, for tax purposes, inasmuch as he is believed to spend more than six months each year in the United States. Miami telephone 2-5983 is listed to residence of **SIMON PETER ROBINEAU**, attorney, lobbyist and sponsor of bill legalizing slot machines; also representative of racing interests at Miami.

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REFERENCE: Telegrams from New York City, 4/24 and 26/39; teletype from New York City office 4/26/39; teletype to New York City Field Division, 4/28/39.

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APPROVED AND FORWARDED: <div style="text-align: center;"> <i>J. K. Mc Kee</i> REX </div>	SPECIAL AGENT IN CHARGE	DO NOT WRITE IN THESE SPACES <div style="font-size: 2em; font-family: monospace;"> 62-53025-193 </div> <div style="text-align: right; font-weight: bold;"> MAY 10 1939 </div> <div style="margin-top: 20px; text-align: center;"> <div style="display: inline-block; transform: rotate(-45deg);"> MAY 8 1939 ONE </div> <div style="display: inline-block; transform: rotate(-45deg);"> MAY 8 1939 HARRY </div> </div>
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DETAILS: Pursuant to the investigation requested by the New York Field Division in telegram dated April 24, 1939, Special Agent [redacted] at Palm Beach, Florida, ascertained that Palm Beach telephone 7628 was listed to the residence of WALTER W. FOSKETT, 153 Clark Avenue. b7C

Contact was had with Captain A. J. LONGO, of the Palm Beach Police Department, an FBI National Police Academy graduate, who advised that FOSKETT was a practicing attorney who had resided at Palm Beach for the past twenty years and who was a member of the law firm of WINTERS, FOSKETT & WILCOX. Captain LONGO advised that FOSKETT was engaged in the general practice of law and that his principal clients were HARRY OAKES, Canadian multi-millionaire and HARRY WINDSOR, publisher of Popular Mechanics magazine; that FOSKETT was a very good friend of Mr. JOSEPH KEENAN, former Assistant to the Attorney General.

Captain LONGO was requested to treat this inquiry as being strictly confidential.

The foregoing information was furnished the New York City Field Division by telegram on April 25, 1939.

On April 26, 1939, a teletype message was received by the Miami Field Division from the New York office, requesting further investigation of WALTER FOSKETT, to ascertain if he had represented HARRY OAKES or HARRY WINDSOR and his interests or other clients in any income tax litigation or matters since 1933 and to furnish further information relative to the background and addresses of OAKES. Accordingly, the reporting Agent made a check of the criminal and civil dockets in Federal Court at Miami, through the courtesy of Mr. GEORGE W. PITCHFORD, Deputy Clerk in Charge. From a review of these dockets and a review of the correspondence files of the Court from 1933 to date, it was ascertained that WALTER W. FOSKETT had not represented either OAKES or WINDSOR in any Federal action in the courts at Miami, Florida; that FOSKETT represented several other clients in civil and equitable matters, namely, the following cases:

Spitzer-Rouck & Trust Company Savings Bank, trustee
vs.

Everglades Club, Inc. Case #1207-M, January 8, 1938

In the nature of a petition claiming trustee managed in bad faith assets. This action was handled by the firm of Winters, Foscett & Wilcox, most of the correspondence being handled by Burt Winters. From stationery in the file it was ascertained members of the firm are as follows: BURT WINTERS, WALTER W.

FOSKETT and J. MARK WILCOX, the latter being a former United States Senator from Florida.

Arnold Construction Company vs.
The Franklinsville Realty Company,
Equity case #1359-M.

A check made of the correspondence file of the court for 1939 failed to disclose any matters in which FOSKETT personally appeared for any clients.

During 1938 the firm represented:

O'DELL vs. Firestone Tire Company, April 4, 1938;
Civil suit #2477-M.

WEEK vs. COMEAU, Case #102-M.

During 1933 the firm represented:

WHEVER SQUIER CORPORATION vs. Firestone Tire & Rubber Co.
Case #891-M, Equity.

LOERY vs. City of West Palm Beach, Florida
Case #1635, Civil.

With reference to cases in which WALTER W. FOSKETT personally represented clients, the following were ascertained:

GEORGE G. PARIS vs. East Coast Finance Corporation
Case #1144 - Equity - M.

Case #1143 - Equity M; #1915 - Civil - M; #1905 - Equity;
#1098 Equity; #1724 - Civil-M; #102-Equity-M.

Neither OAKES nor WINDSOR appeared to be a participant in any of the above entitled cases.

At the Palm Beach Police Department Agent again contacted Captain A. J. LONGO, who advised that WILLIAM H. WINDSOR also known as HARRY WINDSOR, had a permanent residence at Winnetka, Illinois; that he had resided at Palm Beach since 1932, during the winter season; that he occupied the following addresses since 1932:

1932 - Grant's residence, El Brillo Way;
1934 - Frazier's residence, South Ocean Boulevard;
1935 - McCullough's residence, El Brillo Way;
1936 - Chase's residence, Via DelMar.
1937 - The Thomas House, 196 Banyan Road
1938 - Residence at #7, South Lake Trail
1939 - The old Babcock estate at North Lake Trail.

Captain LONGO advised that WINDSOR was an irresponsible type of individual who constantly became involved in trouble, only recently being mixed up in a contract to purchase a large yacht, which the vendor claimed WINDSOR signed, the latter claiming he was under the influence of liquor at the time. Captain LONGO advised that FOSKETT represented WINDSOR in this matter but that to his knowledge FOSKETT had not represented WINDSOR in any income tax matters and he was of the opinion that WINDSOR did not file a return in this area but probably filed same at Chicago, Illinois, the district of his permanent residence. WINDSOR customarily spends the winter season at Palm Beach and rents an estate on a seasonal basis.

In reference to HARRY OAKES, Captain LONGO advised that OAKES presently lives at the Seven Oaks at Palm Beach, an estate formerly belonging to R. J. BEATTY and formerly known as Beatty Villa; that BEATTY presently resides at 260 Ravine Drive, Highland Park, Illinois and that OAKES remodelled the Beatty Villa, which is now owned by OAKES and presently known as the Seven Oaks; that his permanent residence was at one time at Niagara Falls, Canada, around 1931 but that since that time he, Captain LONGO, had heard it rumored that OAKES has an estate which he considers his permanent residence, at Nassau, Bahama Islands; that OAKES rented the Seven Oaks estate to R. B. STRASSEBURGER in 1936 and 1937; during 1938 he rented this estate to FRED T. BEDFORD. The estate was vacant in 1939.

Captain LONGO advised that the daughter of HARRY OAKES is presently at Palm Beach, staying at the residence of WALTER FOSKETT; that FOSKETT has represented OAKES and is alleged to be the brains behind the corporate setup through which OAKES receives considerable income, from his ownership of and interests in Canadian copper and gold mines. OAKES reputedly is one of the world's wealthiest men but is not greatly publicized. This corporate setup is known as Tesden, Inc., of which FOSKETT is alleged to be an officer and from which he receives a substantial income. Captain LONGO stated he believes Tesden, Inc., is incorporated in Florida and possibly in Wilmington, Delaware; that OAKES has similar corporate setups in other States, the identities of which were unknown to Captain LONGO.

Captain LONGO was cautioned that the information requested from him was strictly confidential and he agreed to keep it so.

At the office of the Collector of Internal Revenue, West Palm Beach, Florida, Agent contacted Internal Revenue Agents [redacted] who handle the questionable income tax matters for that area, investigate the same and have knowledge as to returns filed and those which are questionable.

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They advised neither WINDSOR nor OAKES had filed returns in that area and they were of the opinion that WINDSOR would file a return at Chicago, Illinois, inasmuch as that was the area of his permanent residence. The Agents also advised that HARRY OAKES did not file a return in the office at West Palm Beach and that OAKES had established a so-called permanent residence at Nassau, Bahama Islands, for the purpose of avoiding Federal personal income tax, and that OAKES had engaged in politics at Nassau and had himself elected to the legislature at that place; that the Internal Revenue Agents had contemplated an investigation relative to HARRY OAKES inasmuch as it was felt he spent at least six months, if not more, within the United States; that if this fact could be established, he would be subject to Federal income tax as a non-resident citizen. They similarly volunteered information that OAKES received his income through a corporate setup in Florida which was subject to Federal corporate tax and information relative to those returns would be available at Jacksonville, Florida. They advised the returns as made under this corporate setup, if questionable, had not been brought to their attention but would probably be handled through the Jacksonville office.

They furnished the information that WALTER W. FOSKETT represented HARRY OAKES. Further, that in the event any question were raised as to an income tax matter, same would not be heard in the Federal court but would go through the various proceedings of quasi-judicial hearings of the Internal Revenue Department and would eventually end in Washington, D. C.

Inquiries were made of the Internal Revenue Agents' office at Miami, Florida, for the possible filing of a return by OAKES and WINDSOR. However, information was obtained that all records relative to income tax matters were maintained at Jacksonville, Florida. Accordingly, Special Agent [redacted] at Jacksonville, ascertained through a confidential informant of the Internal Revenue Department, Income Tax Division, that neither HARRY OAKES nor HARRY WINDSOR had filed income tax returns in Florida from 1933 to 1938 and that the office had received no references from other districts concerning either of these individuals; that in the event either OAKES or WINDSOR were involved in income tax litigation in other districts, reference would likely be made to the Florida district, in view of their winter residence in this State, for the purpose of ascertaining any property or income they might have in this State.

The practice of the Treasury Department in tax matters makes it necessary for an attorney to be registered and that examination of the eligible attorneys who practice before the Treasury Department in the Florida taxing district failed to disclose that WALTER FOSKETT is so registered; further, that there is no record of litigation in the Clerk's office wherein

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FOSKETT represented either OAKES or WINDSOR or their interests; that neither OAKES nor WINDSOR is involved in any Federal action in Jacksonville, Florida.

WALTER FOSKETT was admitted to practice in the Federal Court for the Southern District of Florida on January 12, 1927.

In conversations with Captain LONGO he advised that HARRY OAKES and an individual named TAYLOR had in the past contemplated purchasing an island in the West Indies and establishing their monarchy, to avoid all taxation. He also advised that JOSEPH KEENAN, former Assistant to the Attorney General, was very friendly with FOSKETT and OAKES and when in Florida used their residences at will, being entertained by them and afforded all facilities available.

A summary of the foregoing information was furnished the New York Field Division by teletype on April 26, 1939.

Pursuant to the request for investigation contained in the telegram from the New York Field Division on April 26, 1939, concerning the activities and business associations of subscribers to Miami telephone number 2-5983 and Miami Beach phone 2-2410, a check was made in the Tel-O-Aid cross index for Miami and it was indicated that Miami phone 2-2410 was listed for the business office of SIMON PETER ROBINEAU, in the Olympia Building, Miami. This firm consists of SIMON PETER ROBINEAU, BENJAMIN AMOS and M. GARLAND BUDD, Jr., Attorneys. A check of the telephone directory revealed that SIMON PETER ROBINEAU, Attorney, resided at 454 N.E. 23rd Street, Miami, and had telephone 2-5983. It is to be noted there is no Miami Beach telephone number 2-2410, all Miami Beach phones being listed under the Miami directory and there being no separate directory for Miami Beach.

Reporting Agent contacted Mr. JOSEPH OTTO, Assistant to the State's Attorney, Dade County Court House, Miami, who is a reliable individual and who has furnished information to this office in the past, of a confidential nature. Mr. OTTO advised that SIMON PETER ROBINEAU is an attorney in Miami and has been practicing law for a number of years; that ROBINEAU is of French birth, having come to this country at a tender age and having received his education in the United States. He is considered very well educated, having attended Suwannee University and Harvard University. He formerly was a teacher of languages, subsequently becoming engaged in the practice of law at Miami, formerly associated with A. J. ROSE, local Judge, now deceased. Subsequently he was elected a member of the State legislature for several seasons and was defeated by JOHN LINDSEY.

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Mr. OTTO advised that ROBINEAU is a very polished individual who lives up to every cent of his income; that he is closely allied politically and in the past has been very closely associated with various Governors of the State of Florida. His practice consists mainly of civil suits but he has defended several of his political colleagues in impeachment proceedings. He presently acts more in an advisory capacity, and is engaged as a lobbyist at the present legislature, representing the Widener racing interests at Hialeah and Tropical Park. He is presently attending the Tallahassee legislative session, protecting the above interests. Mr. OTTO further advised that ROBINEAU was a sponsor of a bill legalizing the operation of slot machines in Florida, which bill has since been defeated. There have been no evidences of any unethical practices on his part but it is believed ROBINEAU uses his political influence to obtain the desired results, whenever and wherever possible.

Mr. OTTO went on to inform that ROBINEAU is married, is socially prominent in Miami, entertaining prominent people at the Surf Club, Miami Beach; that he has one daughter attending Dobbs Ferry School and another at Vassar; that he has a son in private school.

Mr. OTTO advised that M. GARLAND BUDD is considered an average lawyer in civil matters in private practice but none too brilliant. BENJAMIN AMOS was unknown to informant.

The above information was supplied the New York office by teletype on April 26, 1939.

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